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# GOVERNMENT GAZETTE

## BOLETIM OFICIAL

### GOVERNMENT OF GOA, DAMAN AND DIU

Planning and Development Department

#### Notification

PDD/HS/930/67

The following amendment to Rule 5 of the «Rules for grant of loans for the construction of new houses and improvement of existing one», published in Government Gazette No. 23 Serie I dated 4th June, 1964 and subsequent amendments published in Serie I No. 6 dated 6th May, 1965 and Serie I No. 15 dated 8th July, 1965 is made.

In the existing Rule 5, the following may be substituted.

5. Interest-The loan shall bear interest at the bank rate prevailing on the date of execution of mortgage deed for the loan».

By order and in the name of the Administrator of Goa, Daman and Diu.

R. K. Gupta, Deputy Secretary (Planning).

Panjim, 19th September, 1967.

#### Finance Department

#### Notification

4-6/64/Fin(Bud)

Copies of letters numbers (1) F1-118/65-GP(I) dated 2-8-1967 and 2) F-1-118/65-GP dated 7-8-1967, from the Government of India, Ministry of Home Affairs, regarding payment of Ex-gratia pensions to the various categories of ex-Portuguese Employees and or their families as in the case may be are hereby published for general information.

V. S. Srinivasagopalan, Deputy Secretary (Finance).

Panaji, 20th September, 1967.

Copy of Government of India, Ministry of Home Affairs, New Delhi, letter No.F-1-118/65-GP(I) dated 2nd August, 1967 addressed to Chief Secretary, Government of Goa, Daman and Diu, Panaji.

Subject: — Continuance of pensions to the Missionaries for services rendered to the Church during the Portuguese regime in Goa, Daman and Diu.

I am directed to refer to the correspondence resting with Shri Nagarajan's D.O.No.F.1/4-6/64 dated the 7th June, 1965, on the above subject and to convey an ex post facto sanction of the President to the continuance of the pensions to the under-mentioned missionaries who had rendered services for the Church during the Portuguese regime in Goa, Daman and Diu, subject to the consideration that these persons were already in receipt of pensions as sanctioned to them by the former Portuguese regime prior to 20th December, 1961: —

1. Pe. George A. P. S. de J. Godinho .....	Rs. 89.65 per month.
2. Pe. Miguel V. D. P. Rodrigues .....	Rs. 89.65 per month.
3. Pe. Salvador B. Couto .....	Rs. 89.65 per month.
4. Pe. Alberto P. de Andrade ...	Rs. 89.65 per month.
5. Pe. Alberto M. M. de S. F. Fernandes .....	Rs. 89.65 per month.
6. Pe. Baldmão H. De Cunha ...	Rs. 89.65 per month.

2. The pensions will be treated as Civil Pensions of the Central Government and will be debitable to "65-Pensions and other retirement benefits Pensions to Employees of former Portuguese Administration in India".

3. The pensions sanctioned in para one above would be treated as Ex-gratia and would always be disbursed in rupees in India and are not remitted out and will be payable to persons who have become Indian Citizens.

4. This letter issues with the concurrence of the Ministry of Finance vide their U.O.No.D.4733/HF/67 dated the 29th July, 1967.

Copy of Government of India, Ministry of Home Affairs, New Delhi letter No. F.1.118/65-GP dated

7th August, 1967 addressed to the Chief Secretary, Government of Goa, Daman and Diu, Panaji.

Subject: — Payment of pensions to the various Categories of ex-Portuguese Employees — Regularization of Pensions which are being paid from various funds.

I am directed to refer to the correspondence resting with your Finance Department letter No.F1/4-6/64/1447/184, dated the 27th April, 1965, on the above subject and to convey an ex-post facto sanction of the President to the payment of pensions to the persons who were already in receipt of the pensions from the various funds whose names and number of pensioners and the pensionary liability is listed below: —

Name of funds	No. of Pensioners	Amount of annual liability
1. Montepio dos Servidores do Estado da India .....	356	Rs. 2,37,000
2. Montepio de Mocambique .....	85	Rs. 56,900
3. Instituto Ultramarino .....	30	Rs. 28,530

2. An ex-post facto sanction of the President is also accorded to the payment of pensions to 39 families which are being paid provisional pensions by the Goa Administration from the funds mentioned at Serial No. 1 and 2 above.

3. The President has also been pleased to decide that those employees who had been contributing towards pensions should also be sanctioned pensions in accordance with the rules applicable to such employees, and in the event of their deaths, to the members of their families, in accordance with the rules governing the grant of pensions to such families.

4. The pensions sanctioned above would be treated as ex-gratia pensions, and would be admissible to only those who are Indian nationals and are residing in India. The ex-gratia payments will be made in Indian currency and in no circumstances will be remitted outside India.

5. These ex-gratia payments will be treated as Civil pensions and would be debitable to the Central Government under minor Head designated as "Ex-gratia pensions to Indian pensioners of Portuguese Colonies" under Major Head "65-Pensions and other retirement benefits".

6. This sanction issues with the concurrence of the Ministry of Finance (Budget Division) vide their U.O.No.4733/HF/67 dated the 29th July, 1967.

Law and Judiciary Department

#### Notification

LD/N/46-67

The Taxation Laws (Amendment) Ordinance, 1967 (No. 5 of 1967) promulgated by the President of India is hereby published for general information.

M. S. Borkar, Under Secretary.

Panaji, 20th September, 1967.

### The Taxation Laws (Amendment) Ordinance, 1967

No. 5 of 1967

Promulgated by the President in the Eighteenth Year of the Republic of India.

An Ordinance further to amend the Wealth-tax Act, 1957, the Gift-tax Act, 1958, and the Income-tax Act, 1961, and to amend the Finance (No. 2) Act, 1967.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance: —

1. Short title and commencement. — (1) This Ordinance may be called the Taxation Laws (Amendment) Ordinance, 1967.

(2) Section 5 shall come into force at once and the remaining provisions of this Ordinance shall come into force on the 1st day of October, 1967.

2. Amendment of Act 27 of 1957. — In the Wealth-tax Act, 1957, in section 31 and 34A, for the words "six per cent.", the words "nine per cent." shall be substituted.

3. Amendment of Act 18 of 1958. — In the Gift-tax Act, 1958, in sections 32 and 33A, for the words "six per cent.", the words "nine per cent." shall be substituted.

4. Amendment of Act 43 of 1961. — In the Income-tax Act, 1961, —

(i) in section 37, after sub-section (2), the following sub-section shall be inserted, namely: —

"(2A) Notwithstanding anything contained in sub-section (1) or sub-section (2), no allowance shall be made in respect of so much of the expenditure in the nature of entertainment expenditure incurred by any assessee during any previous year which expires after the 30th day of September, 1967, as is in excess of the aggregate amount computed as hereunder: —

- (i) on the first Rs. 10,00,000 at the rate of of the profits and gains  $\frac{1}{2}$  per cent. of the business or profession (computed before making any allowance under section 33 or section 33A or in respect of entertainment expenditure) or Rs. 5,000, whichever is higher;
- (ii) on the next Rs. 40,00,000 at the rate of of the profits and gains  $\frac{1}{4}$  per cent.; of the business or profession (computed in the manner aforesaid)
- (iii) on the next Rs. 1,20,00,000 at the rate of of the profits and gains  $\frac{1}{8}$  per cent.; of the business or profession (computed in the manner aforesaid)
- (iv) on the balance of the profits and gains of the business or profession (computed in the manner aforesaid) nil:

Provided that where the previous year of any assessee falls partly before and partly after the 30th day of September, 1967, the allowance in respect of such expenditure incurred during the previous year shall not exceed—

(a) in the case of a company—

(i) in respect of such expenditure incurred before the 1st day of October, 1967, the sum which bears to the aggregate amount computed at the rate or rates specified in sub-section (2), the same proportion as the number of days comprised in the period commencing on the first day of such previous year and ending with the 30th day of September, 1967, bears to the total number of days in the previous year;

(ii) in respect of such expenditure incurred after the 30th day of September, 1967, the sum which bears to the aggregate amount computed at the rate or rates specified in this sub-section, the same proportion as the number of days comprised in the period commencing on the 1st day of October, 1967, and ending with the last day of the previous year bears to the total number of days in the previous year;

(b) in any other case—

(i) in respect of such expenditure incurred before the 1st day of October, 1967, the amount admissible under sub-section (1);

(ii) in respect of such expenditure incurred after the 30th day of September, 1967, the sum which bears to the aggregate amount computed at the rate or rates specified in this sub-section, the same proportion as the number of days comprised in the period commencing on the 1st day of October, 1967, and ending with the last day of the previous year bears to the total number of days in the previous year.”;

(iii) in sections 132A, 139, 201, 213 to 217, 220, 243 and 244, for the words “six per cent.”, the words “nine per cent.” shall be substituted;

(iii) in section 280X,—

(a) in sub-section (1), clause (b) of the proviso shall be omitted;

(b) for the *Explanation*, the following *Explanation* shall be substituted, namely:—

*‘Explanation.—(i) In this section, the expression “annuity deposit required to be made” shall mean the amount of annuity deposit calculated on the adjusted total income of the depositor at the rate or rates specified in the Finance Act of the relevant year, but where the amount so calculated exceeds the amount computed in the manner specified in clause (ii) of this Explanation (the amount so computed being hereinafter referred to as the specified amount), then, the annuity deposit required to be made shall mean the specified amount.*

*(ii) The specified amount referred to in clause (i) of this Explanation shall be—*

(a) in a case where the total income (as computed without making any allowance

under section 280O) exceeds fifteen thousand rupees but does not exceed twenty thousand rupees, an amount equal to one per cent. of the adjusted total income of the depositor;

(b) in a case where the total income (computed in the manner aforesaid) exceeds twenty thousand rupees but does not exceed twenty-five thousand rupees, an amount equal to—

(1) the aggregate of the sum calculated at one per cent. on so much of the adjusted total income as does not exceed twenty thousand rupees and the sum by which the total income (computed in the manner aforesaid) exceeds twenty thousand rupees, or

(2) one and a half per cent. of the adjusted total income of the depositor, whichever is less;

(c) in a case where the total income (computed in the manner aforesaid) exceeds twenty-five thousand rupees, an amount equal to the aggregate of the sum calculated at one and a half per cent. on so much of the adjusted total income as does not exceed twenty-five thousand rupees and the sum by which the total income (computed in the manner aforesaid) exceeds twenty-five thousand rupees.’

5. Amendment of Act 20 of 1967. — In the Finance (No. 2) Act, 1967,—

(i) in section 3, for sub-section (1), the following sub-section shall be, and shall be deemed always to have been, substituted, namely:—

“(1) Save as otherwise provided in Chapter XXIIA of the Income-tax Act, annuity deposit shall be made by every person to whom the provisions of that Chapter apply—

(a) for the assessment year commencing on the 1st day of April, 1967, at the rate or rates specified in Part I of the Second Schedule; and

(b) during the financial year commencing on the 1st day of April, 1967 (in relation to the adjusted total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1968), at the rate or rates specified in Part II of the Second Schedule.”;

(ii) for the Second Schedule, the following Schedule shall be, and shall be deemed always to have been, substituted, namely:—

## “THE SECOND SCHEDULE

(See section 3)

### PART I

#### RATES OF ANNUITY DEPOSIT FOR THE ASSESSMENT YEAR 1967-68

(i) In the case of any depositor whose total income does not exceed Rs. 15,000 Nil.

- (ii) In the case of any depositor whose total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 5 per cent. of the adjusted total income:

Provided that the annuity deposit to be made shall in no case exceed half the amount by which the total income exceeds Rs. 15,000.

- (iii) In the case of a depositor whose total income exceeds Rs. 20,000 but does not exceed Rs. 40,000  $7\frac{1}{2}$  per cent. of the adjusted total income:

Provided that the annuity deposit to be made shall in no case exceed the aggregate of the following sums, namely:—

(a) an amount calculated at five per cent. on so much of the adjusted total income as does not exceed Rs. 20,000;—

(b) one-half of the amount by which the total income exceeds Rs. 20,000.

- (iv) In the case of a depositor whose total income exceeds Rs. 40,000 but does not exceed Rs. 70,000 10 per cent. of the adjusted total income:

Provided that the annuity deposit to be made shall in no case exceed the aggregate of the following sums, namely:—

(a) an amount calculated at seven and a half per cent. on so much of the adjusted total income as does not exceed Rs. 40,000;

(b) one-half of the amount by which the total income exceeds Rs. 40,000.

- (v) In the case of a depositor whose total income exceeds Rs. 70,000  $12\frac{1}{2}$  per cent. of the adjusted total income:

Provided that the annuity deposit to be made shall in no case exceed the aggregate of the following sums, namely:—

(a) an amount calculated at ten per cent. on so much of the adjusted total income as does not exceed Rs. 70,000;

(b) one-half of the amount by which the total income exceeds Rs. 70,000.

## PART II

### RATES OF ANNUITY DEPOSIT TO BE MADE DURING THE FINANCIAL YEAR 1967-68

- (i) In the case of any depositor whose total income does not exceed Rs. 15,000 Nil.
- (ii) In the case of any depositor whose total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 6 per cent. of the adjusted total income:

Provided that the annuity deposit to be made shall in no case exceed half the amount by which the total income exceeds Rs. 15,000.

- (iii) In the case of a depositor whose total income exceeds Rs. 20,000 but does not exceed Rs. 40,000 9 per cent. of the adjusted total income:

Provided that the annuity deposit to be made shall in no case exceed the aggregate of the following sums, namely:—

(a) an amount calculated at six per cent. on so much of the adjusted total income as does not exceed Rs. 20,000;

(b) one-half of the amount by which the total income exceeds Rs. 20,000.

- (iv) In the case of a depositor whose total income exceeds Rs. 40,000 but does not exceed Rs. 70,000 12 per cent. of the adjusted total income:

Provided that the annuity deposit to be made shall in no case exceed the aggregate of the following sums, namely:—

(a) an amount calculated at nine per cent. on so much of the adjusted total income as does not exceed Rs. 40,000;

(b) one-half of the amount by which the total income exceeds Rs. 40,000.

- (v) In the case of a depositor whose total income exceeds Rs. 70,000 15 per cent. of the adjusted total income:

Provided that the annuity deposit to be made shall in no case exceed the aggregate of the following sums, namely:—

(a) an amount calculated at twelve per cent. on so much of the adjusted total income as does not exceed Rs. 70,000;

(b) one-half of the amount by which the total income exceeds Rs. 70,000.

*Explanation.*—In this Schedule, "total income" means total income computed in the manner laid down in the Income-tax Act without making any allowance under section 280O of that Act.

ZAKIR HUSAIN,

President.

S. P. SEN-VARMA,

Secy. to the Govt. of India.

Industries and Labour Department

## ORDER

LC/38-1A/67

The following Notification from the Government of India, issued under Commissions of Inquiry Act, 1952 is hereby republished for the information of all concerned.

By order and in the name of the Administrator of Goa, Daman and Diu.

S. R. Shinde, Under Secretary, Industries and Labour Department.

Panaji, 19th September, 1967.

## Notification

*Dated, the 18th August, 1967*

S. O. — In exercise of the powers conferred by section 3 of the Commissions of Inquiry Act, 1952 (60 of 1952), the Central Government hereby makes the following amendment in the Notification of the Government of India, Department of Labour and Employment S. O. No. 2286, dated the 4th July, 1967.

In the said notification, in the second paragraph, for the portion beginning with the brackets, figure and words «(1) the number of surplus workmen» and ending with the words «to ensure relief to the workers concerned», the following shall be substituted, namely: —

- «(1) the number of surplus workmen, if any, on the roll of Burmah-shell Oil Storage and Distribution Company of India Limited, Esso Standard Eastern Limited and Caltex (India) Limited as on the 1st January, 1960 and on the same date in subsequent years;
- (2) The reasons and justifications for the said workmen becoming or being rendered surplus and in particular, the extent to which they became surplus as a result of
  - (a) the introduction and extension of contract of agency system in the said companies,
  - (b) the recruitment of casual labour by the said companies,
  - (c) the change over to bulk filling of oil products and the discontinuance of distribution of kerosene and other products in tins and barrels and closing down of the tin plants by said companies,
  - (d) the rationalization and reorganisation of business and working methods of the said companies,
  - (e) the introduction of automatic devices including accounting machines, and computers by the said companies,
  - (f) other measures;
- (3) the methods, plans and schemes (Including early voluntary retirement schemes and voluntary separation schemes, if any) adopted by the said companies to deal with the surplus workmen;
- (4) the manner in which the said methods, plans and schemes were formulated and implemented,
- (5) the extent to which the said methods and their implementation were just, proper and in accordance with law;
- (6) if any of the methods adopted to determine and deal with the surplus workmen or the implementation thereof was not just, proper or in accordance with law, the action, which, in the opinion of the Commission, should be taken by Government to ensure security of jobs and other relief to the workers concerned».

(No. 17/10/66-LRIV)

S. S. SAHASRANAMAN

Under Secretary

## ORDER

LC/12/EPF/Not/67

The following Notification from the Government of India, Ministry of Labour, Employment and Rehabilitation, New Delhi is hereby republished for the information of all concerned.

By order and in the name of the Administrator of Goa, Daman and Diu.

S. R. Shinde, Under Secretary, Industries and Labour Department.

Panaji, 21st September, 1967.

## Notification

4/16/I/62/PF-II

*Dated, the 21st August, 1967*

G. S. R. — In exercise of the powers conferred by section 5 read with sub-section (1) of section 7 of the Employees' Provident Funds Act, 1952 (19 of 1952), the Central Government hereby makes the following Scheme further to amend the Employees' Provident Funds Scheme, 1952, namely: —

1. This Scheme may be called the Employees' Provident Funds (Sixth Amendment) Scheme, 1967.

2. In the Employees' Provident Funds Scheme, 1952, in clause (b) of sub-paragraph (3) of paragraph 1, sub-clause (lviii) shall be renumbered as sub-clause (lix) and before sub-clause (lix) as so renumbered, the following sub-clause shall be inserted, namely: —

“(lviii) as respects Jute baling or pressing industry specified in the notification of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment) No. G. S. R. 1226 dated 5th August, 1967, come into force on the 31st day of August, 1967.”

DALJIT SINGH

Under Secretary to the Government of India.

## ORDER

LC/12/EPF/Not/67

The following Notification from the Government of India, Ministry of Labour, Employment and Rehabilitation, New Delhi issued under Employees' Provident Fund Act, 1952 is hereby republished for information of all concerned.

By order and in the name of the Administrator of Goa, Daman and Diu.

S. R. Shinde, Under Secretary, Industries and Labour Department.

Panaji, 19th September, 1967.

## Notification

4/15/II/62/PF-II

*Dated, the 21st August, 1967*

G.S.R. — In exercise of the powers conferred by section 5 read with sub-section (1) of section 7 of



the Employees' Provident Funds Act, 1952 (19 of 1952), the Central Government hereby makes the following Scheme further to amend the Employees' Provident Funds Scheme, 1952 namely:—

1. This Scheme may be called the Employees' Provident Funds (Seventh Amendment) Scheme, 1967.

2. In clause (kk) of paragraph 2 of the Employees' Provident Funds Scheme, 1952, for the words "or licensed salt industry", the words "licensed salt industry or Jute baling or pressing industry" shall be substituted.

DALJIT SINGH

Under Secretary to the Government of India.

Mormugao Port Trust

### Notification

MPT/IGA(E.806)-I/67

As required under Section 124(2) of the Major Port Trusts Act, 1963 the following amendments to the Mormugao Port Employees (Contributory Provident Fund) Regulations, 1965 adopted by the Board of Trustees is hereby published.

Draft amendments to the Mormugao Port Employees (Contributory Provident Fund) Regulations, 1965

I—In sub-regulation (2) of regulation 13, re-number the existing Note as Note 1 and insert the following as Note 2 thereunder:—

*Note: 2*—A subscriber shall be permitted to take an advance once in every six months under item (b) of sub-regulation (1) of this regulation.

II—Insert the following notes at the end of regulation 17:—

*Note: 1*—A subscriber shall be permitted to make a withdrawal once in every six months under item (a) of regulation 16. Every such withdrawal shall be treated as a withdrawal for a separate purpose for the purposes of regulation 16.

*Note: 2*—In case where a subscriber has to pay in instalments for a site or a house purchased, or a house constructed through a House Building Co-operative Society or similar agency, he shall be permitted to make a withdrawal as and when he is called

upon to make a payment in any instalment. Every such payment shall be treated as a payment for a separate purpose for the purposes of regulation 16.

By order,

Shivakumar Dhindaw

Secretary

Mormugao, 4th September, 1967.

### Notification

MPT/IGA(E.806)/67

As required under Section 124(2) of the Major Port Trusts Act, 1963 the following amendments to the Mormugao Port Employees (General Provident Fund) Regulations, 1964 adopted by the Board of Trustees is hereby published.

Draft amendments to the Mormugao Port Employees (General Provident Fund) Regulations, 1964

I—Insert the following as Explanation 3 below Regulation 13:—

*Explanation: 3*—A subscriber shall be permitted to take an advance once in every six months under item (b) of sub-regulation (1) of this regulation.

II—Insert the following notes at the end of regulation 17:—

*Note: 1*—A subscriber shall be permitted to make a withdrawal once in every six months under item (a) of sub-regulation (1) of regulation 16. Every such withdrawal shall be treated as a withdrawal for a separate purpose for the purposes of sub-regulation (1) of regulation 16.

*Note: 2*—In case where a subscriber has to pay in instalments for a site or a house purchased, or a house constructed through a House Building Co-operative Society or similar agency, he shall be permitted to make a withdrawal as and when he is called upon to make a payment in any instalment. Every such payment shall be treated as a payment for a separate purpose for the purposes of sub-regulation (1) of regulation 16.

By order,

Shivakumar Dhindaw

Secretary

Mormugao, 4th September, 1967.